

AMENDED IN ASSEMBLY MARCH 26, 2015

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

## ASSEMBLY BILL

No. 1255

---

Introduced by Assembly Member Thurmond

February 27, 2015

---

An act to ~~amend Section 17004 of~~ *add Sections 17053.83 and 23683* to the Revenue and Taxation Code, relating to taxation, *to take effect immediately, tax levy.*

### LEGISLATIVE COUNSEL'S DIGEST

AB 1255, as amended, Thurmond. ~~Personal income taxes. Income and corporation taxes: credit: donation of apparently wholesome food.~~

The Personal Income Tax Law ~~defines a taxpayer for purposes of that law.~~ and the Bank and Corporation Tax Law allow various credits against the taxes imposed by those laws.

This bill would ~~make technical, nonsubstantive changes to that definition.~~ allow a credit against those taxes for each taxable year, beginning on and after January 2015, a taxpayer donates apparently wholesome food, as defined, from any trade or business of the taxpayer to an organization located in California and exempt from federal income taxation, as specified.

*This bill would take effect immediately as a tax levy.*

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~-yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1     SECTION 1. Section 17053.83 is added to the Revenue and
- 2     Taxation Code, to read:

1 17053.83. (a) For taxable years beginning on or after January  
2 1, 2015, a taxpayer who donates apparently wholesome food from  
3 any trade or business of the taxpayer to an organization located  
4 in California and exempt from federal income taxation as an  
5 organization described in Section 501(c)(3) of the Internal Revenue  
6 Code shall be allowed a credit against the “net tax,” as defined  
7 in Section 17039, equal to 15 percent of the fair market value of  
8 the contribution.

9 (b) For purposes of this section, “apparently wholesome food”  
10 has the same meaning as the term in Section 170 of Title 26 of the  
11 United States Code, as of January 1, 2015.

12 (c) A deduction shall not be allowed under this part for amounts  
13 taken into account under this section in calculating the credit  
14 allowed by this section.

15 (d) Section 41 does not apply to the credit allowed by this  
16 section.

17 SEC. 2. Section 23683 is added to the Revenue and Taxation  
18 Code, to read:

19 23683. (a) For taxable years beginning on or after January  
20 1, 2015, a taxpayer that donates apparently wholesome food from  
21 any trade or business of the taxpayer to an organization located  
22 in California and exempt from federal income taxation as an  
23 organization described in Section 501(c)(3) of the Internal Revenue  
24 Code shall be allowed a credit against the “tax,” as defined in  
25 Section 23036, equal to 15 percent of the fair market value of the  
26 contribution.

27 (b) For purposes of this section, “apparently wholesome food”  
28 has the same meaning as the term in Section 170 of Title 26 of the  
29 United States Code, as of January 1, 2015.

30 (c) A deduction shall not be allowed under this part for amounts  
31 taken into account under this section in calculating the credit  
32 allowed by this section.

33 (d) Section 41 does not apply to the credit allowed by this  
34 section.

35 SEC. 3. This act provides for a tax levy within the meaning of  
36 Article IV of the Constitution and shall go into immediate effect.

37 ~~SECTION 1. Section 17004 of the Revenue and Taxation Code~~  
38 ~~is amended to read:~~

1     17004. ~~“Taxpayer” includes any individual, fiduciary, estate,~~  
2 ~~or trust subject to any tax that is imposed by this part, or any~~  
3 ~~partnership.~~

O